SCHEDULE 1 REVENUE BY SOURCE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Operating Revenue by Source							
Property rates	3 379	2 429	2 429	2 610	2 824	3 220	3 671
Property rates - penalties imposed and collection charges		100	0	0	50	57	65
Service charges - electricity revenue from tariff billings							
Service charges - water revenue from tariff billings							
Service charges - sanitation revenue from tariff billings							
Service charges - refuse removal from tariff billings	167	158	158	211	232	265	302
Service charges - other	1 027	161	260	200	237	270	308
Regional Service Levies - turnover							
Regional Service Levies - remuneration							
Rental of facilities and equipment	70	74	74	60	70	80	91
Interest earned - external investments	40	100	80	80	300	342	390
Interest earned - outstanding debtors							
Dividends received							
Fines	7 060	7 262	7 262	6 000	5 690	5 000	5 000
Licenses and permits							
Income for agency services							
Government grants & subsidies	31 407	36 624	30 754	30 754	43 238	50 792	49 393
Public contributions & donated or contributed PPE							
Gain on disposal of property plant and equipment							
Total Revenue By Source	**43 150**	**46 908**	**41 017**	**39 915**	**52 641**	**60 026**	**59 220**

SCHEDULE 2 OPERATING EXPENDITURE BY VOTE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive Council	14 600	4 436	4 436	4 436	4 840	5 518	6 290
Municipal Manager	0	1 620	1 620	1 620	1 411	1 609	1 834
Finance and Treasury	24 632	11 671	6 715	6 715	8 942	10 194	11 621
Human Resources	2 666	2 901	3 901	3 901	4 019	4 582	5 223
Traffic Services	1 464	2 191	2 191	2 191	1 776	2 025	2 308
Community Services	543	2 653	2 653	2 653	3 179	3 624	4 131
Planning and Development	5 116	8 018	8 018	6 067	8 035	9 160	10 442
Waste Management	0	817	817	817	1 063	1 212	1 381
OPERATING EXPENDITURE BY VOTE	**49 021**	**34 307**	**30 351**	**28 400**	**33 265**	**37 922**	**43 231**

Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

1. The municipality should list its own votes and votes should be at the highest possible level (e.g. a vote for each department).
2. The municipality may elect to show the vote as a GFS function or display the GFS function with votes underneath. Totals for each GFS function must then be shown.
3. If the municipality elects not to show GFS function on this schedule, schedule 2(a) showing GFS function must be completed and approved.
4. All budgeted amounts must be classified under a particular vote. **Do not use "other"**.
5. See example tables and charts provided in Annexure 3 (Table 2 and related charts - pages 23 to 25)

SCHEDULE 2(a) OPERATING EXPENDITURE BY GFS	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive & Council	14 600	6 055	7 159	7 159	6 251	7 126	8 124
Finance & Admin	28 996	12 757	9 000	8 451	12 961	14 776	16 844
Planning & Development	3 539	10 650	10 000	9 006	8 035	9 160	10 442
Health							
Community & Social Services	422	4 845	2 000	1 592	3 179	3 624	4 131
Housing							
Public Safety	1 464	0	1 203	1 203	1 776	2 025	2 308
Sport and Recreation							
Environmental Protection							
Waste Management	0		989	989	1 063	1 212	1 381
Waste Water Management							
Road Transport							
Water							
Electricity							
OPERATING EXPENDITURE BY VOTE	**49 021**	**34 307**	**30 351**	**28 400**	**33 265**	**37 922**	**43 231**

SCHEDULE 3 CAPITAL EXPENDITURE BY VOTE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive Council		1 628	1 628	1 528	30	34	100
Municipal Manager					0	10	233
Finance and Treasury		1 569	1 569	1 386	170	188	207
Human Resources					313	68	300
Traffic Services					0	10	275
Community Services					6 541	6 460	0
Planning and Development		8 849	8 849	7 845	11 659	15 970	13 936
Waste Management					0	0	25
CAPITAL EXPENDITURE BY VOTE		**12 046**	**12 046**	**10 759**	**18 713**	**22 740**	**15 076**

Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

1. The municipality should list its own votes and votes should be at the highest possible level (e.g. a vote for each department).
2. The municipality may elect to show the vote as a GFS function or display the GFS function with votes underneath. Totals for each GFS function must then be shown.
3. If the municipality elects not to show GFS function on this schedule, schedule 3(a) showing GFS function must be completed and approved.
4. All budgeted amounts must be classified under a particular vote. **Do not use "other"**.
5. See example tables and charts provided in Annexure 3 (Table 3 and related charts - pages 26 to 28)

SCHEDULE 3(a) CAPITAL EXPENDITURE BY GFS	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive & Council		1 628	1 628	1 528	30	44	333
Finance & Admin		1 569	1 569	1 386	483	256	507
Planning & Development		8 849	8 849	7 845	11 659	15 970	13 936
Health					0	0	0
Community & Social Services					6 541	6 460	0
Housing							0
Public Safety						10	275
Sport and Recreation							
Environmental Protection							
Waste Management							25
Waste Water Management							
Road Transport							
Water							
Electricity							
CAPITAL EXPENDITURE BY VOTE	**0**	**12 046**	**12 046**	**10 759**	**18 713**	**22 740**	**15 076**

Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

1. This schedule is required if the municipality elects to approve schedule 2 according to a vote structure not consistent with GFS classifications
2. All budgeted amounts must be classified under a GFS function. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
3. See example tables and charts provided in Annexure 3 (Table 3 and related charts - pages 26 to 28)

SCHEDULE 4 CAPITAL FUNDING BY SOURCE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
National Government							
Amounts allocated / gazetted for that year	9 450	11 547	11 547	10 259	16 911	18 470	14 000
Amounts carried over from previous years							
Total Grants & Subsidies - National Government	**9 450**	**11 547**	**11 547**	**10 259**	**16 911**	**18 470**	**14 000**
Provincial Government							
Amounts allocated / gazetted for that year	0	500	500	500	0	0	0
Amounts carried over from previous years							
Total Grants & Subsidies - Provincial Government	**0**	**500**	**500**	**500**	**0**	**0**	**0**
District Municipality							
Amounts allocated for that year							
Amounts carried over from previous years							
Total Grants & Subsidies - District Municipalities							
Total Government Grants & Subsidies	**9 450**	**12 047**	**12 047**	**10 759**	**16 911**	**18 470**	**14 000**
Public Contributions & Donations	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Accumulated Surplus (Own Funds)	**0**	**0**	**0**	**0**	**1802**	**4270**	**1076**
External Loans	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL FUNDING OF CAPITAL EXPENDITURE[3]	**9 450**	**12 047**	**12 047**	**10 759**	**18 713**	**22 740**	**15 076**

EXAMPLE TABLE 1 REVENUE BY SOURCE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Revenue by Source							
Property rates	3 379	2 429	2 429	2 610	2 824	3 220	3 671
Property rates - penalties imposed and collection charges	0	100	0	0	50	57	65
Service charges - electricity revenue from tariff billings	0	0	0	0	0	0	0
Service charges - water revenue from tariff billings	0	0	0	0	0	0	0
Service charges - sanitation revenue from tariff billings	0	0	0	0	0	0	0
Service charges - refuse removal from tariff billings	167	158	158	211	232	264	302
Service charges - other	1 026	160	260	200	236	270	308
Regional Service Levies	0	0	0	0	0	0	0
Rental of facilities and equipment	70	74	74	60	70	80	91
Interest earned - external investments	40	100	70	80	300	342	390
Interest earned - outstanding debtors	0	0	0	0	5 690	5 000	5 000
Fines	7 060	7 262	7 262	3 500	0	0	0
Licenses and permits	0	0	0	0			
Government grants & subsidies	31 407	36 624	30 754	30 754	43 237	50 792	49 393
Total Revenue By Source	**43 149**	**46 907**	**41 007**	**37 415**	**52 639**	**60 025**	**59 220**

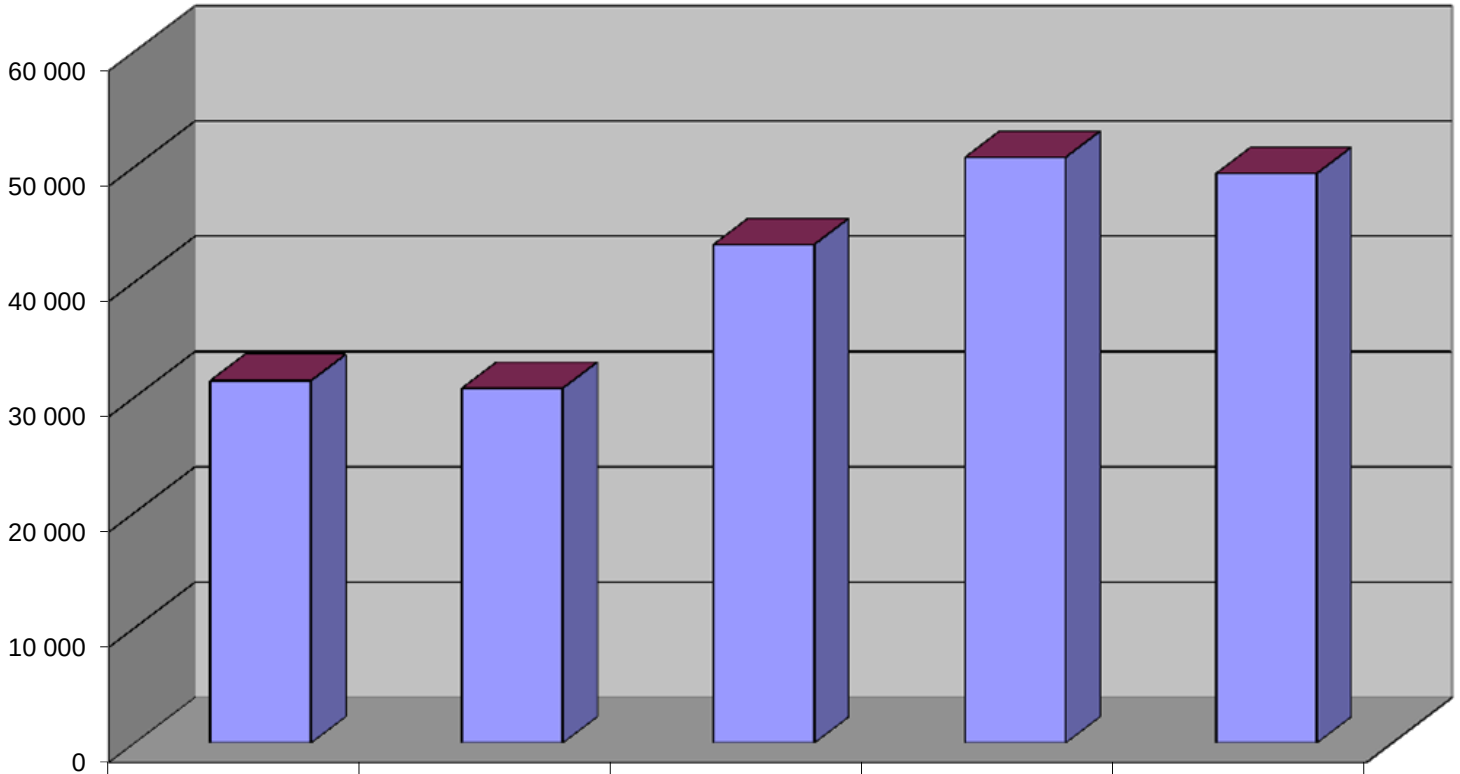
Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

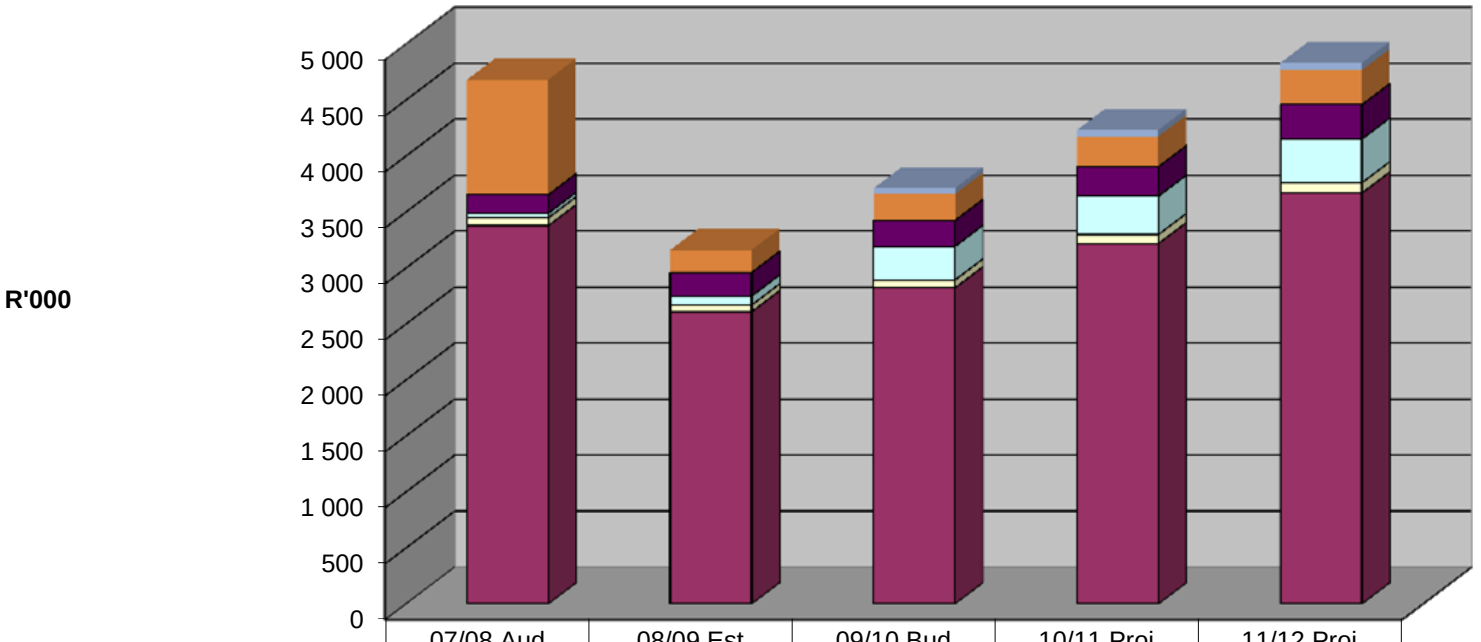
1. This table and the associated charts are examples only.
2. The sources listed here have been adapted from the specimen statement of financial performance.
3. Note that there is **no** classification for **"other"** in this example. Sources not applicable have been deleted. Municipalities should ensure that all sources are displayed separately except where other is used as per note 5 below.
4. If other is used, each individual source must be less than or equal to 2.5% of total revenue by source to ensure greatest possible information content for users.
5. Note that in this example Regional Service levies have ceased for 2006/07 onwards and grants and subsidies have been increased appropriately.
6. Refer Charts ('Rev by Major Source' and 'Rev by Minor Source' - pages 21 & 22). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main chart.
7. Note that totals agree to totals on Annexure 4, Table 1 reconciling the IDP and Budget for Revenue (page 35)
8. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Revenue by Major Source (see next chart for break down of other)



	07/08 Aud	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
Fines	7	4	6	5	5
Grants & subsidies	31 407	30 754	43 237	50 792	49 393

Revenue By Minor Source (break down of other from previous chart)



	07/08 Aud	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
Property rates - penalties			50	57	65
Other service charges	1 026	200	236	270	308
Refuse tariffs	167	211	232	264	308
Interest earned - external investments	40	80	300	342	390
Rental of facilities and equipment	70	60	70	80	91
Property rates	3 379	2 610	2 824	3 220	3 671

EXAMPLE TABLE 2 OPERATING EXPENDITURE BY VOTE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive Council	14 600	4 436	4 436	4 436	4 840	5 518	6 290
Municipal Manager	0	1 620	1 620	1 620	1 411	1 609	1 834
Finance and Treasury	24 632	11 671	6 715	6 715	8 942	10 194	11 621
Human Resources	2 666	2 901	3 901	3 901	4 019	4 582	5 223
Traffic Services	1 464	2 191	2 191	2 191	1 776	2 025	2 308
Community Services	543	2 653	2 653	2 653	3 179	3 624	4 131
Planning and Development	5 116	8 018	8 018	6 067	8 035	9 160	10 442
Waste Management	0	817	817	817	1 063	1 212	1 381
OPERATING EXPENDITURE BY VOTE	**49 021**	**34 307**	**30 351**	**28 400**	**33 265**	**37 922**	**43 231**

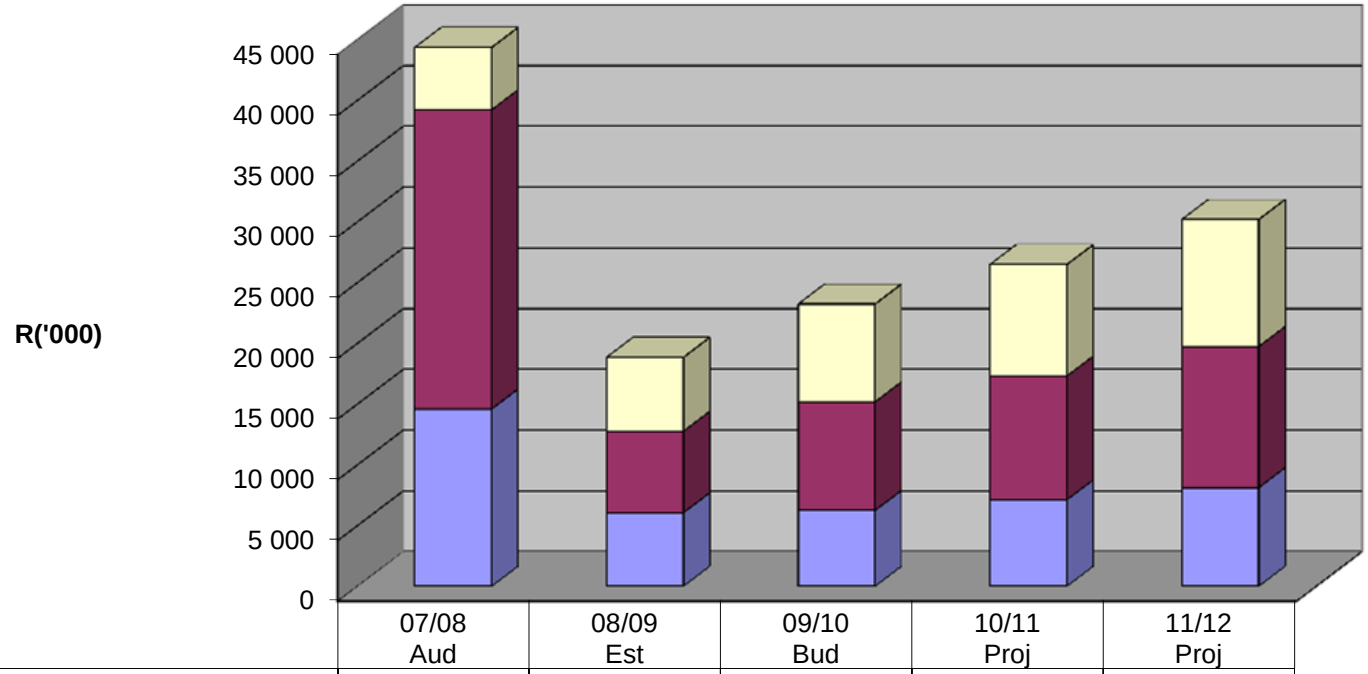
Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

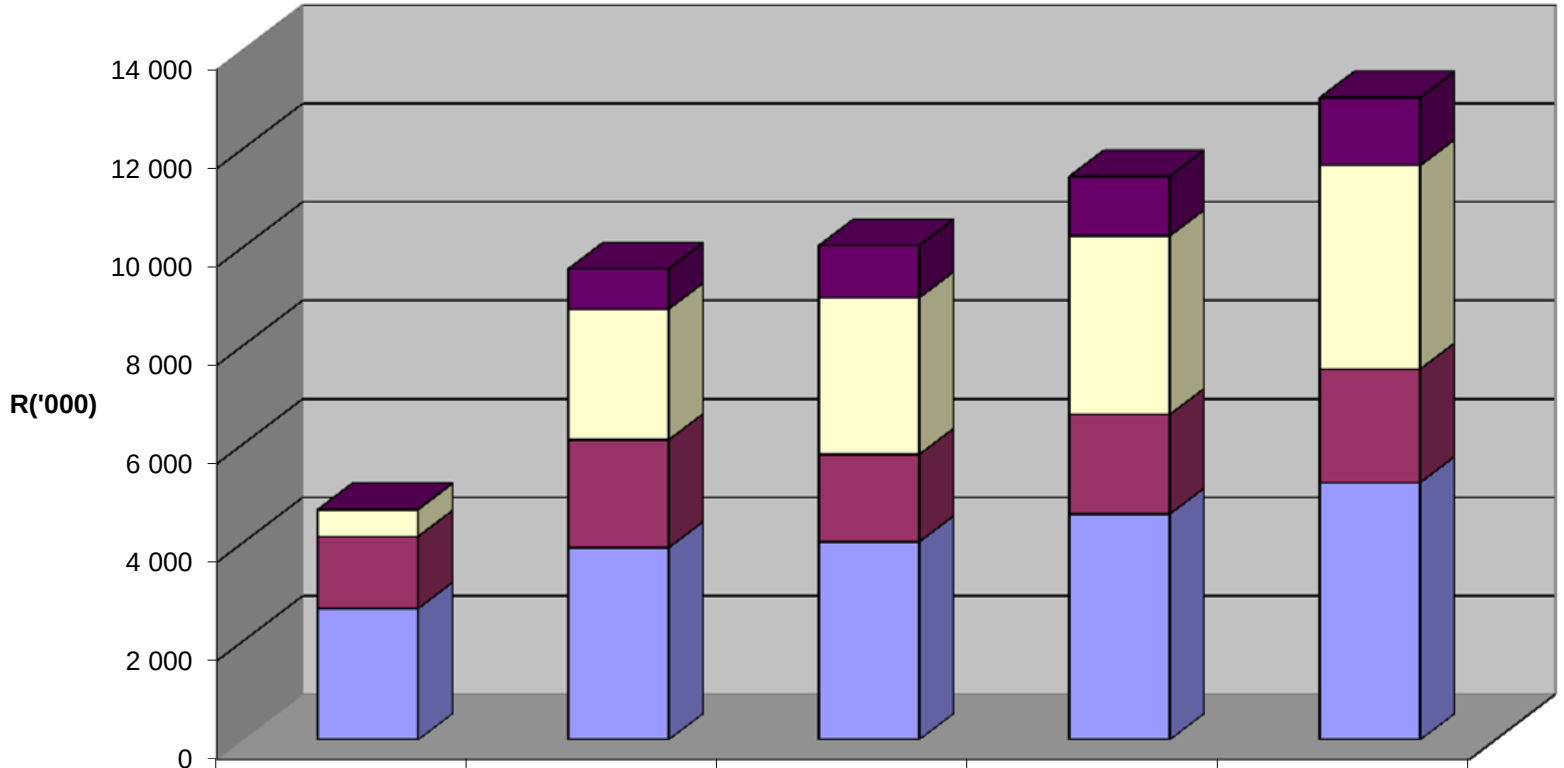
1. This table and the associated charts are examples only.
2. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 2(a).
3. All budgeted amounts must be classified under a particular vote. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
4. Refer Charts (Opex by Major vote and Opex by Minor Vote - pages 24 & 25). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main chart.
5. Note that totals agree to totals on Annexure 4, Table 2 reconciling the IDP and Budget for Operating Expenditure (page 36)
6. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Operating Expenditure by Major Vote (see next chart for breakdown of other)



	07/08 Aud	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
Planning and Development	5 116	6 067	8 035	9 160	10 442
Finance and Treasury	24 632	6 715	8 942	10 194	11 621
Executive Council	14 600	6 056	6 251	7 127	8 124

Operating Expenditure by Minor Vote (breakdown of other from previous chart)



	07/08 Aud	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
Waste Management	0	817	1 063	1 212	1 381
Community Services	543	2 653	3 179	3 624	4 131
Traffic Services	1 464	2 191	1 776	2 025	2 308
Human Resources	2 668	3 901	4 019	4 582	5 223

EXAMPLE TABLE 3 CAPITAL EXPENDITURE BY VOTE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive Council		1 628	1 628	1 528	30	34	100
Municipal Manager		0	0	0	0	10	233
Finance and Treasury		1 569	1 569	1 386	170	188	207
Human Resources		0	0	0	313	68	300
Traffic Services		0	0	0	0	10	275
Community Services		0	0	0	6 541	6 460	0
Planning and Development		8 849	8 849	7 845	11 659	15 970	13 936
Waste Management					0	0	25
CAPITAL EXPENDITURE BY VOTE	**0**	**12 046**	**12 046**	**10 759**	**18 713**	**22 740**	**15 076**

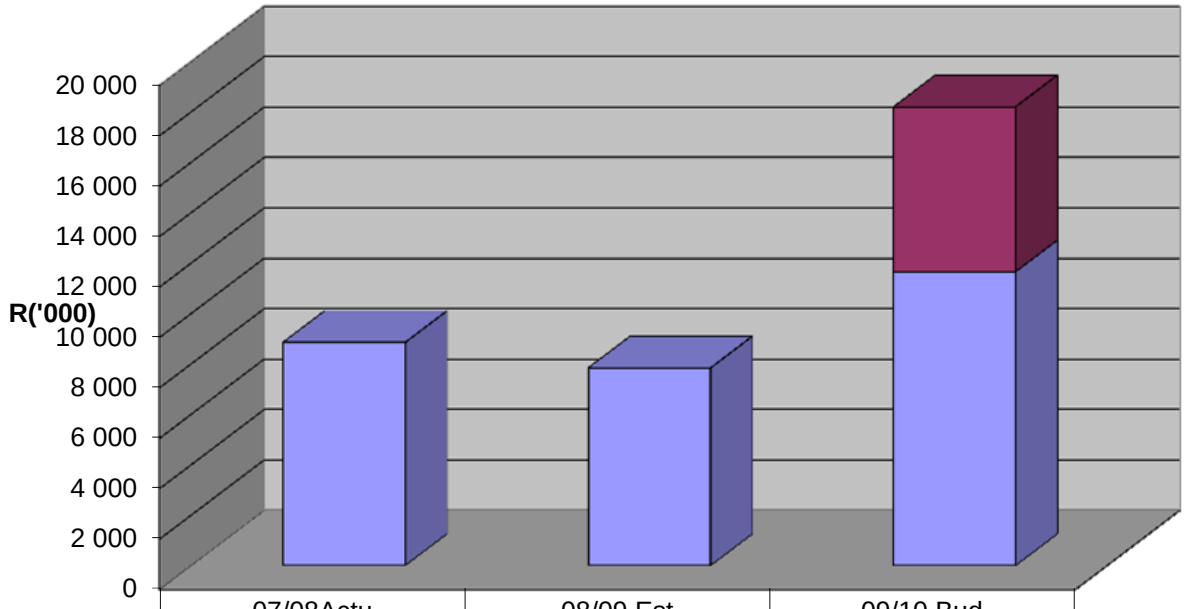
Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

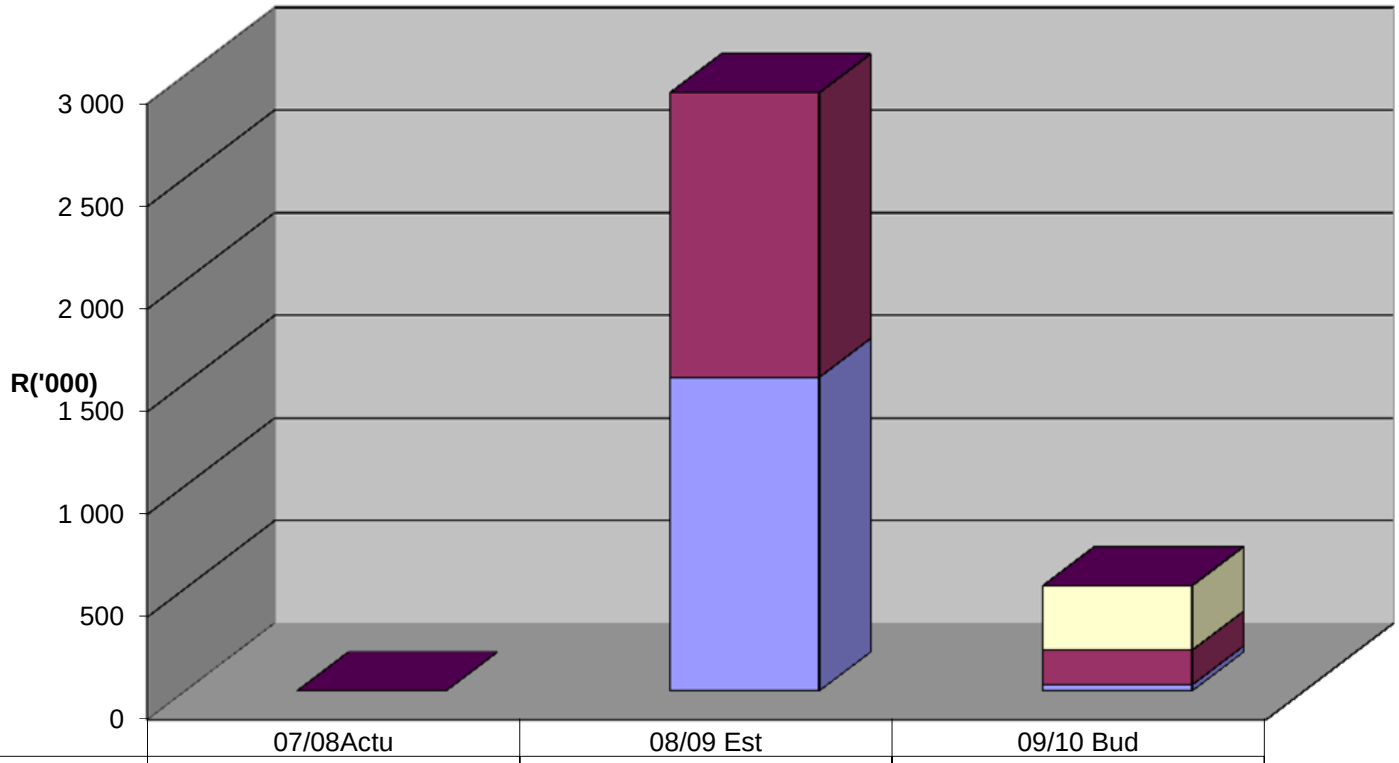
1. This table and the associated charts are examples only.
2. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 3(a).
3. All budgeted amounts must be classified under a particular vote. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
4. Refer Charts (Capex by Major Vote and Capex by Minor Vote - pages 27 & 28). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main chart.
5. Note that totals agree to totals on Annexure 4, Table 3 reconciling the IDP and Budget for Capital Expenditure (page 37)
6. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Capital Expenditure by Major Vote (see next chart for breakdown of other)



	07/08Actu	08/09 Est	09/10 Bud
Community Services			6 541
Planning and Development	8 849	7 845	11 659

Capital Expenditure by Minor Vote (breakdown of other from previous chart)



	07/08Actu	08/09 Est	09/10 Bud
Waste Management	0	0	0
Traffic Services	0	0	0
Human Resources	0	0	313
Finance and Treasury	0	1 386	170
Executive Council	0	1 528	30

EXAMPLE TABLE 4 CAPITAL FUNDING BY SOURCE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
National Government							
Amounts allocated / gazetted for that year	9450	11547	11547	10259	16911	18470	14000
Amounts carried over from previous years	0	0	0	0	0	0	0
Total Grants & Subsidies - National Government	**9450**	**11547**	**11547**	**10259**	**16911**	**18470**	**14000**
Provincial Government							
Amounts allocated / gazetted for that year	0	500	500	500	0	0	0
Amounts carried over from previous years	0	0	0	0	0	0	0
Total Grants & Subsidies - Provincial Government	**0**	**500**	**500**	**500**	**0**	**0**	**0**
District Municipality							
Amounts allocated for that year	0	0	0	0	0	0	0
Amounts carried over from previous years	0	0	0	0	0	0	0
Total Grants & Subsidies - District Municipalities	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Government Grants & Subsidies	**9450**	**12047**	**12047**	**10759**	**16911**	**18470**	**14000**
Public Contributions & Donations	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Accumulated Surplus (Own Funds)					**1802**	**4270**	**1076**
External Loans	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL FUNDING OF CAPITAL EXPENDITURE	**9450**	**12047**	**12047**	**10759**	**18713**	**22740**	**15076**

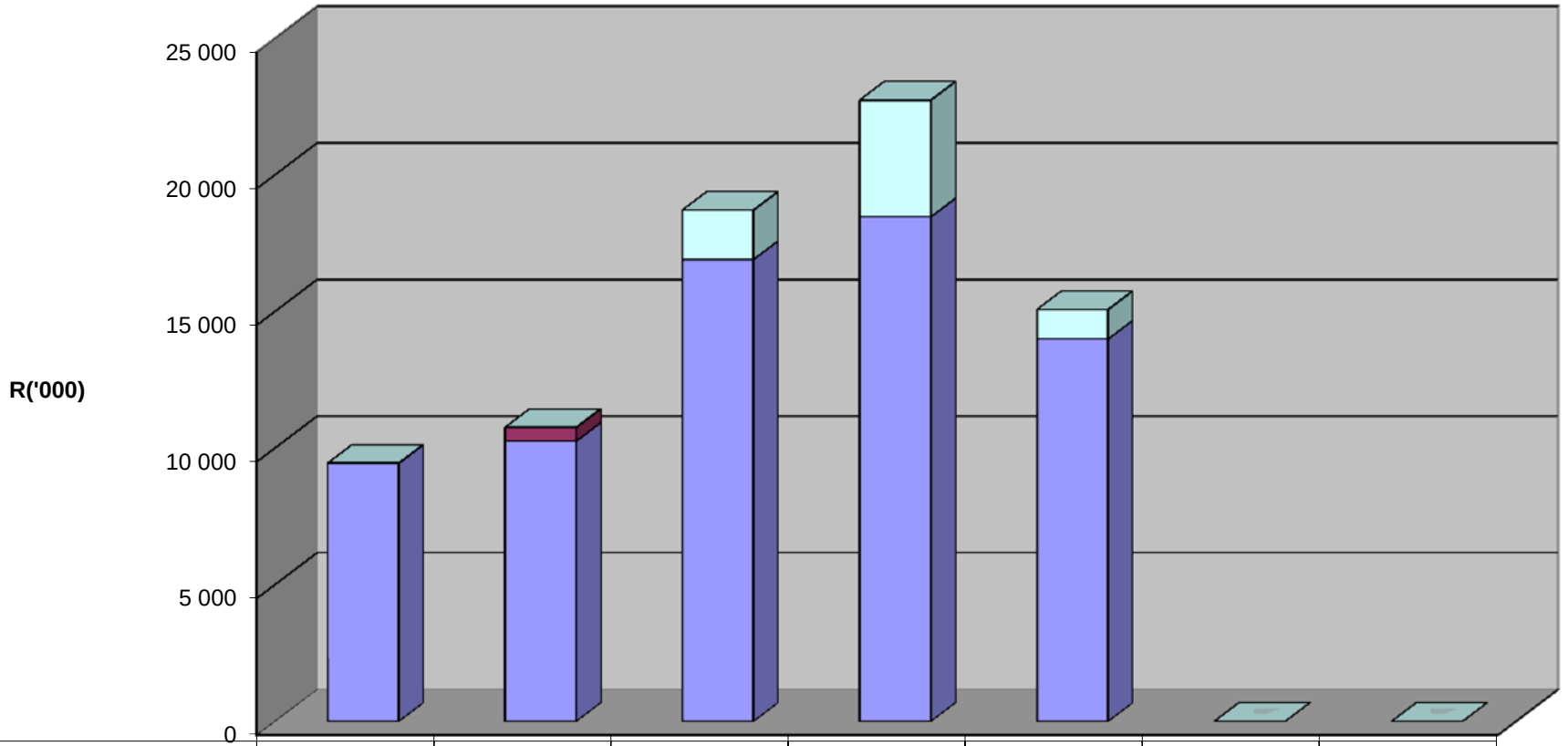
Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

1. All municipalities must follow the format above for standardisation.
2. The figures and resulting chart on page 30 are examples only.
3. Note the use of zeros where no amounts applicable.
4. Total Capital Expenditure agrees to Total Funding (see page 26)
5. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Capital Funding by Source



Accumulated Surplus(Own)	0	0	1 802	4 270	1 076	0	0
External Loans	0	0	0	0	0	0	0
Grants - Provincial Government	0	500	0	0	0	0	0
Grants - National Government	9 450	10 259	16 911	18 470	14 000	0	0

EXAMPLE TABLE 5	2009/10							2010/11							2011/12						
	Appropriations			Funding			Surplus /	Appropriations			Funding			Surplus /	Appropriations			Funding			Surplus /
SUMMARY OF REV & EXP BY VOTE	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	(Deficit) R'000	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	(Deficit) R'000	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	(Deficit) R'000
Executive Council	30	4840	4870	0	0	0		34	5518	5551.6					100	6290	6390				
Municipal Manager	0	1411	1411	0	0	0		10	1609	1618.54					233	1834	2067				
Finance and Treasury	170	8942	9112	9404	43237	52641		188	10194	10381.88	9233	50792	60025		207	11621	11828	9825	49393	59218	
Human Resources	313	4019	4332	0	0	0		68	4582	4649.66					300	5223	5523				
Traffic Services	0	1776	1776	0	0	0		10	2025	2034.64					275	2308	2583				
Community Services	6541	3179	9720	0	0	0		6460	3624	10084.06					0	4131	4131				
Planning and Development	11659	8035	19694	0	0	0		15970	9160	25129.9					13936	10442	24378				
Waste Management	0	1063	1063	0	0	0		0	1212	1211.82					25	1381	1406				
TOTAL	18713	33265	51978	9404	43237	52641	663	22740	37922	60662	9233	50792	60025	-637	15076	43231	58307	9825	49393	59218	910.806

Notes:
1. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 2(a) and 3(a).
2. All budgeted amounts must be classified under a particular vote. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
3. Capital appropriations must agree to Table 3 (Capex by Vote - page 26)
4. Operating appropriations must agree to Table 2 (Opex by Vote- page 23)
5. Funding by vote will depend upon the particular responsibilities within each municipality. While some votes will operate with deficits, others will operate with surpluses.
6. In terms of an overall funded budget (balanced budget) the municipality must comply with section 18(1) of MFMA. Provide a note to that effect.

EXAMPLE TABLE 6 OPERATING EXPENDITURE BY TYPE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Operating Expenditure by Type							
Employee related costs					13 922	15 871	18 093
Remuneration of Councillors					4 305	4 908	5 595
Bad debts					1 690	1 927	2 196
Collection costs					0	0	0
Depreciation					0	0	0
Repairs and maintenance					1 660	1 892	2 157
Interest paid					0	0	0
Bulk purchases - Electricity					0	0	0
Bulk purchases - Water					0	0	0
Contracted services					750	855	975
Grants and subsidies paid					195	222	253
Advertising					225	257	292
Audit fees					593	676	771
Bank charges					120	137	156
Communications					0	0	0
Insurance					350	399	455
Legal fees					96	109	125
Seminar / Conferences					50	57	65
Travel and Accommodation					300	342	390
Total Operating Expenditure By Type	**0**	**0**	**0**	**0**	**24 256**	**27 652**	**31 523**

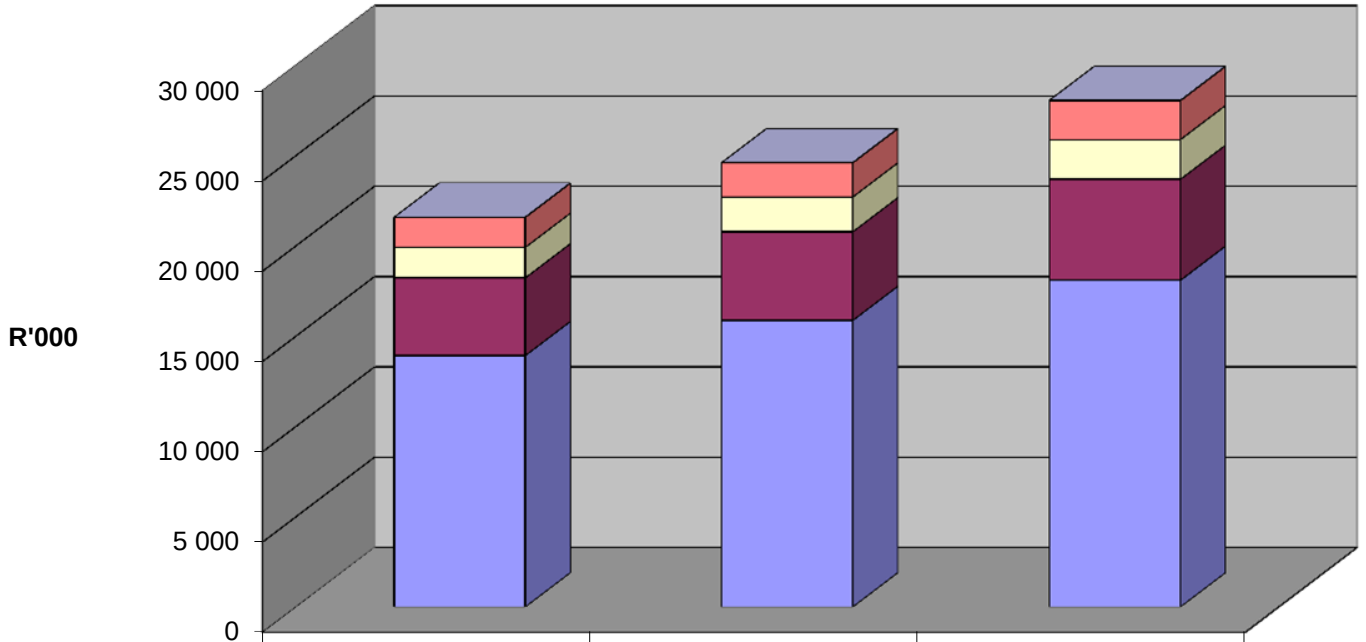
Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

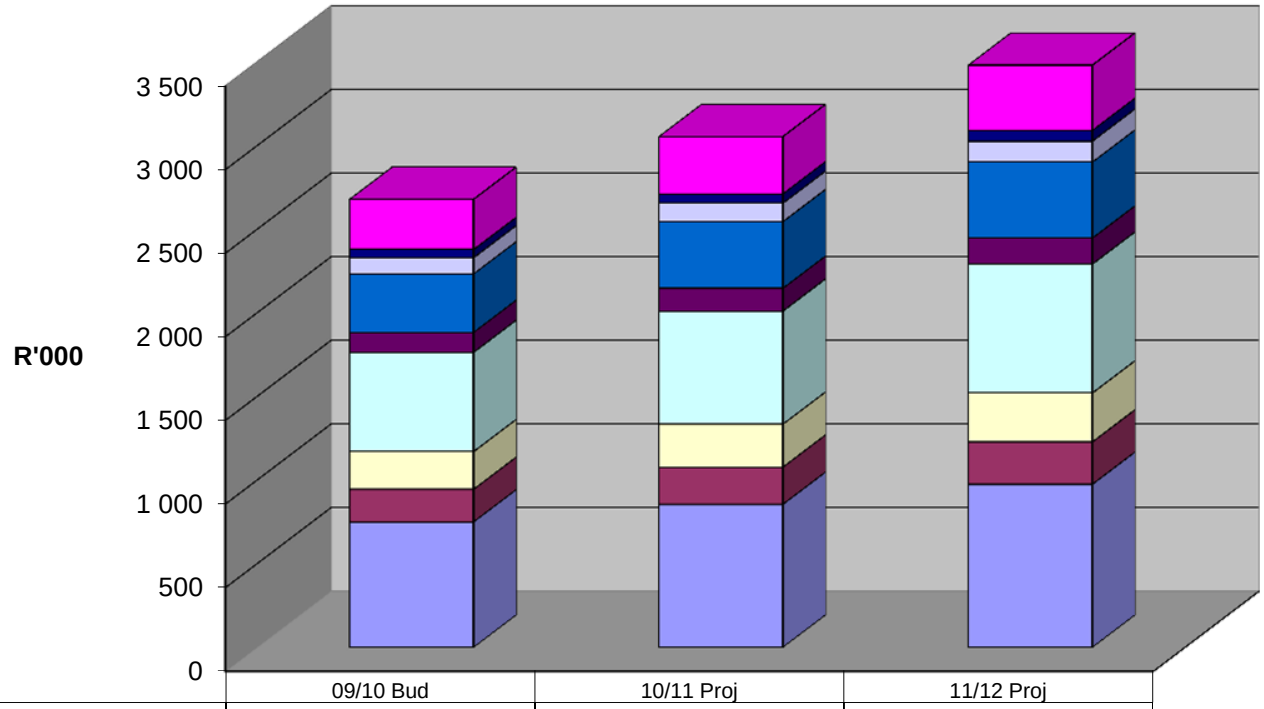
1. The line items are as per the specimen financial statements. However, for useful information to be provided **"general expenses"** must be broken down further. This example shows example items comprising "general expenses".
2. Refer to charts on pages 33 and 34.
3. This agrees to Operating expenditure by Vote shown on page 23 and Operating expenditure classified by IDP goals etc on page 36.
4. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Operating Expenditure by Major Type (see next chart for break down of other)



	09/10 Bud	10/11 Proj	11/12 Proj
Bulk purchases - Electricity	0	0	0
Interest paid	0	0	0
Repairs and maintenance	1 660	1 892	2 157
Depreciation	0	0	0
Collection costs	0	0	0
Bad debts	1 690	1 927	2 196
Remuneration of Councillors	4 305	4 908	5 595
Employee related costs	13 922	15 871	18 093

Operating Expenditure by Minor Type (break down of other from previous chart)



	09/10 Bud	10/11 Proj	11/12 Proj
Travel and Accommodation	300	342	390
Seminar / Conferences	50	57	65
Legal fees	96	109	125
Insurance	350	399	455
Communications	0	0	0
Bank charges	120	137	156
Audit fees	593	676	771
Advertising	225	257	292
Grants and subsidies paid	195	222	253
Contracted services	750	855	975